

Income Tax Act 2007

2007 CHAPTER 3

PART 14

INCOME TAX LIABILITY: MISCELLANEOUS RULES

[F1CHAPTER A1

REMITTANCE BASIS

Introduction

[F1809A Overview of Chapter

This Chapter provides for an alternative basis of charge in the case of individuals who are not domiciled in the United Kingdom F2]

Textual Amendments

- F1 Pt. 14 Ch. A1 inserted (21.7.2008 with effect in accordance with Sch. 7 para. 81 of the amending Act) by Finance Act 2008 (c. 9), Sch. 7 para. 1 (with Sch. 7 paras. 85-89)
- F2 Words in s. 809A omitted (with effect in accordance with Sch. 46 para. 25 of the amending Act) by virtue of Finance Act 2013 (c. 29), Sch. 46 para. 2 (with Sch. 46 para. 26)

Changes to legislation:

There are currently no known outstanding effects for the Income Tax Act 2007, Section 809A.